**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**MONDAY, THE 9TH DAY OF MARCH 2015/18TH PHALGUNA, 1936**

**WP(C).No. 7335 of 2015 (N)**
**--------------------------**

**PETITIONER :**
**--------------------**

**THE POOTHANGANAM SERVICE CO-OPERATIVE BANK LTD.,**
**P.O.PULLUR, ANANDASRAM VIA, KASARAGOD -671 531,**
**REPRESENTED BY ITS SECRETARY.**

**BY ADV. SRI.O.D.SIVADAS**

**RESPONDENT(S):**
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1. **THE INCOME TAX OFFICER,**
   **WARD NO.2, KASARAGOD, KASARAGOD DISTRICT,**
   **PIN-671 121.**

2. **THE COMMISSIONER OF INCOME TAX (APPEALS),**
   **AAYAKAR BHAVAN, MANANCHIRA, KOZHIKODE,**
   **PIN-673 001.**

**R1 & R2 BY ADV. SRI.KMV.PANDALAI**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**sts**

**WP(C).No. 7335 of 2015 (N)**
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**
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**EXHIBIT-P1: COPY OF THE ABOVE ASSESSMENT ORDER FOR 2007-08.**

**EXHIBIT-P2: COPY OF THE APPEAL PREFERRED BY THE PETITIONER.**

**EXHIBIT-P3: COPY OF THE STAY PETITION.**

**RESPONDENT(S)' EXHIBITS: NIL**
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**/TRUE COPY/**

**P.A.TO.JUDGE**

**sts**

**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C) No.7335 of 2015 (N)**

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Dated this the 9th day of March, 2015

**JUDGMENT**

Against Ext.P1 assessment order passed under the Income Tax Act, 1961 for the assessment year 2007- 2008, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before a consideration of the stay petition by the 2nd respondent, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.O.D.Sivadas, learned counsel appearing for petitioner and Sri.K.M.V.Pandalai, learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Exts.P3 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps, pursuant to Ext.P1 assessment order shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
**A.K.JAYASANKARAN NAMBIAR**
**JUDGE**

AMV/09/03/